



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Distilled Spirits Plants — Records and Monthly Reports of Processing Operations.

OMB Control Number: 1513-0041.

Type of Review: Extension without change of a currently approved collection.

Description: In general, the Internal Revenue Code of 1986, as amended (IRC), at 26 U.S.C. 5001, imposes a Federal excise tax on distilled spirits produced or imported into the United States, and imposes related recordkeeping and reporting requirements. The IRC at 26 U.S.C. 5207 requires that distilled spirits plant (DSP) proprietors keep records and submit reports regarding their production, storage, denaturation, and processing operations in such form and manner as the Secretary of the Treasury (Secretary) by regulation prescribes. Under that IRC authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding their processing operations, as well as any wholesale liquor dealer or taxpaid storeroom operations they conduct. The part 19 regulations also require DSP proprietors to submit monthly reports of those processing operations (based on the required records) using form TTB F 5110.28. TTB uses the collected information to ensure proper tax collection. TTB also aggregates the collected information to produce generalized distilled spirits statistical reports for release to the public.

Form: TTB F 5110.28, TTB REC 5110/03.

Affected Public: Business or other for-profit; State, local, and tribal governments.

Estimated Number of Respondents: 3,700.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 44,400.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 88,800.

2. *Title:* Usual and Customary Business Records Maintained by Brewers.

OMB Control Number: 1513-0058.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires brewers to keep records in such form and containing such information as the Secretary of the Treasury may by regulation prescribe as necessary to protect the revenue. Under those IRC authorities, the TTB regulations in 27 CFR part 25 require brewers to keep usual and customary business records that allow TTB to verify various brewer activities, including, for example, the quantities of raw materials received at a brewery, the quantity of beer and cereal beverages produced at and removed from a brewery taxpaid or without payment of tax, and the quantity of beer previously removed subject to tax that is returned to the brewery.

Form: TTB REC 5130/1.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 12,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 12,000.

Estimated Time per Response: None. (Under the OMB regulations 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.).

Estimated Total Annual Burden Hours: None.

3. *Title:* Tobacco Products Importer or Manufacturer - Records of Large Cigar Wholesale Prices.

OMB Control Number: 1513-0071.

Type of Review: Extension without change of a currently approved collection.

Description: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5701 imposes Federal excise taxes on tobacco products and cigarette papers and tubes, and, as described at 26 U.S.C. 5701(a)(2), the excise tax on large cigars is based on a percentage of the price at which such cigars are sold by the manufacturer or importer. In addition, the IRC at 26 U.S.C. 5741, requires every manufacturer and importer of tobacco products to keep records in such manner as the Secretary shall by regulation prescribe. Under those IRC authorities, the TTB regulations at 27 CFR 40.187 and 41.181 require that manufacturers and importers of large cigars maintain certain records regarding the price for which those cigars are sold. The required records are necessary to protect the revenue as they allow TTB to verify that the appropriate amount of Federal excise tax is paid on large cigars.

Form: None.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 300.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 2 hours 20 minutes.

Estimated Total Annual Burden Hours: 699 hours.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: June 24, 2020.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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